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From:

Sent: Wednesday, February 23, 2011 3:32:36 PM

To:

Cc:

Subject: RE: Quick question

We can send a generic TMP FPAA without designating a TMP. See Seneca v. Commissioner, 92 T.C. 363 (1989), aff'd, 899 F.2d 1225 (9th Cir. 1990)